

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 05/03/12

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTLAND

2011-12

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	3,172	1,566	4,738	2,187	6,925
10	ATTENDING PUPILS (OCTOBER 2010)	3,237	1,511	4,748	2,249	6,997
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	3,204.5	1,538.5	4,743.0 ( 68%)	2,218.0 ( 32%)	6,961.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	188.5 (17:1)	96.2 (16:1)	147.9 (15:1)	=	432.6	/	475.1	=	.91	X	24513,436	=	15168,914	7138,313
B.	GUIDANCE	9.2 (350:1)	4.4 (350:1)	8.9 (250:1)	=	22.5	/	34.8	=	.65	X	1860,860	=	822,500	387,059
C.	LIBRARIANS	4.0 (800:1)	1.9 (800:1)	2.8 (800:1)	=	8.7	/	7.9	=	1.10	X	406,642	=	304,168	143,138
D.	HEALTH	4.0 (800:1)	1.9 (800:1)	2.8 (800:1)	=	8.7	/	11.4	=	.76	X	581,337	=	300,435	141,381
E.	EDUCATION TECHS	32.0 (100:1)	15.4 (100:1)	8.9 (250:1)	=	56.3	/	75.3	=	.75	X	1455,551	=	742,331	349,332
F.	LIBRARY TECHS	6.4 (500:1)	3.1 (500:1)	4.4 (500:1)	=	13.9	/	13.6	=	1.02	X	292,309	=	202,745	95,410
G.	CLERICAL	16.0 (200:1)	7.7 (200:1)	11.1 (200:1)	=	34.8	/	38.1	=	.91	X	1177,320	=	728,525	342,836
H.	SCHOOL ADMIN.	10.5 (305:1)	5.0 (305:1)	7.0 (315:1)	=	22.5	/	25.6	=	.88	X	2023,471	=	1210,845	569,809

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		175,491	82,066
B.	Supplies and Equipment	342	473		1622,106	1049,114
C.	Professional Development	58	58		275,094	128,644
D.	Instructional Leadership Support	24	24		113,832	53,232
E.	Co- and Extra-Curricular Student	34	113		161,262	250,634
F.	System Administration/Support	218	218		1033,974	483,524
G.	Operations & Maintenance	1,002	1,191		4752,486	2641,638

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	3153,243	1483,879
B.	Education & Library Technicians	36.00%	340,227	160,107
C.	Clerical	29.00%	211,272	99,422
D.	School Administrators	14.00%	169,518	79,773

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	1882,417	885,802
16	Adjustment for Title I Revenues	-1748,715	-822,925

17	TOTALS	31622,669	15742,187
18	E.P.S. RATES	6,667	7,097

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	4,620.0	2,355.0	6,975.0		
	OCTOBER 2008	4,595.0	2,265.0	6,860.0		
	APRIL 2009	4,663.0	2,257.0	6,920.0		
	OCTOBER 2009	4,728.0	2,152.0	6,880.0		
	APRIL 2010	4,720.0	2,145.0	6,865.0		
	OCTOBER 2010	4,723.0	2,227.0	6,950.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	4,721.5 +	0.00	X	6,667.00	= 31,478,240.50
	9-12 PUPILS	2,186.0 +	47.50	X	7,097.00	= 15,851,149.50
	ADULT EDUC. COURSES AT .1	33.4		X	7,097.00	= 237,039.80
	K-8 EQUIV. INSTR. PUPILS	3.875		X	6,667.00	= 25,834.63
	9-12 EQUIV. INSTR. PUPILS	1.125		X	7,097.00	= 7,984.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5338	2,520.3	X .15	X	6,667.00	= 2,520,426.02
	9-12 DISADVANTAGED @ .5338	1,166.9	X .15	X	7,097.00	= 1,242,223.40
	K-8 LIMITED ENGLISH PROF.	1,208.0	X .525	X	6,667.00	= 4,228,211.40
	9-12 LIMITED ENGLISH PROF.	495.0	X .525	X	7,097.00	= 1,844,368.36
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	4,721.5		X	43.00	= 203,024.50
	9-12 STUDENT ASSESSMENT	2,186.0		X	43.00	= 93,998.00
	K-8 TECHNOLOGY RESOURCES	4,721.5		X	97.00	= 457,985.50
	9-12 TECHNOLOGY RESOURCES	2,186.0		X	293.00	= 640,498.00
	K-2 PUPILS	1,677.5	X .10	X	6,667.00	= 1,118,389.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 84,778.77
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					60,034,151.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					58,233,127.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					58,233,127.20

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	356,056.23	X	101.60%	=	361,753.13
32	SPECIAL EDUCATION - EPS ALLOCATION					10,722,038.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,223,916.26	X	101.60%	=	1,243,498.92
35	TRANSPORTATION - EPS ALLOCATION					1,797,439.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					82,800.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					14,207,530.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					72,440,657.64

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	PORTLAND				
	11/01/11	NEW EAST END COMMUNITY SCHOOL	495,000.00	123,525.00	618,525.00
	02/01/12	NEW EAST END COMMUNITY SCHOOL	22,917.00	19,869.79	42,786.79
	05/01/12	NEW EAST END COMMUNITY SCHOOL	0.00	114,806.25	114,806.25
	10/01/11	OCEAN AVE ELEM SCHOOL	712,000.00	237,386.88	949,386.88
	04/01/12	OCEAN AVE ELEM SCHOOL	0.00	230,266.88	230,266.88
42	TOTAL PRINCIPAL & INTEREST		1,229,917.00	725,854.80	1,955,771.80
43	APPROVED LEASES FOR 2010-11 - PORTLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,955,771.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				74,396,429.44

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	
PORTLAND	6,907.5	100.00%	74,396,429.44		0.00		74,396,429.44	
TOTAL	6,907.5						74,396,429.44	
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			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION
PORTLAND			8,196,900,000	7.470		61,230,843.00		74,396,429.44
TOTAL			8,196,900,000			61,230,843.00		74,396,429.44
							61,230,843.00	100.00%
							7.47M	

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